



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **Adams**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,280,984**

Equalized Assessed Valuation: **\$1,015,459,361**

Population: **67,130**

Employees:

Full Time:	280
Part Time:	49
Salaries Paid:	\$13,555,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$15,707,527	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$234	\$383	\$367
Revenue Collected During FY 13:	\$29,158,371	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$27,672,885	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$434	\$496	\$482
Per Capita Expenditures:	\$412	\$483	\$464
Revenues over (under) Expenditures:	\$1,485,486	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	60.00%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$16,605,013	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$247	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,911,920	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,888,223	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.585.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$98	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Alexander County**

Unit Code: **002/000/00** County: **Alexander**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,395,185**

Equalized Assessed Valuation: **\$42,557,517**

Population: **9,327**

Employees:

Full Time: **42**

Part Time: **10**

Salaries Paid: **\$1,730,889**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,750,094	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$295	\$711	\$711
Revenue Collected During FY 13:	\$4,636,024	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$5,011,924	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$497	\$690	\$623
Per Capita Expenditures:	\$537	\$682	\$612
Revenues over (under) Expenditures:	-\$375,900	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	46.93%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$2,351,931	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$252	\$716	\$699

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,705,689	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	-\$572,043	\$1,326,225	\$1,344,531



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$258.006	\$660,971	\$69,096
Per Capita Debt:	\$28	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00** County: **Bond**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,753,200**

Equalized Assessed Valuation: **\$196,994,307**

Population: **17,650**

Employees:

Full Time: **75**

Part Time: **63**

Salaries Paid: **\$4,195,998**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,684,175	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$379	\$383	\$367
Revenue Collected During FY 13:	\$11,976,891	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,631,633	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$679	\$496	\$482
Per Capita Expenditures:	\$659	\$483	\$464
Revenues over (under) Expenditures:	\$345,258	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	61.81%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,188,983	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$407	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,254,268	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,236,413	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,900,929	\$7,484,566	\$1,292,998
Per Capita Debt:	\$108	\$98	\$39
General Obligation Debt over EAV:	0.42%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00** County: **Boone**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,742,275**

Equalized Assessed Valuation: **\$953,167,968**

Population: **54,165**

Employees:

Full Time: **205**

Part Time: **55**

Salaries Paid: **\$11,076,516**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$21,091,787	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$389	\$383	\$367
Revenue Collected During FY 13:	\$22,487,767	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,536,299	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$415	\$496	\$482
Per Capita Expenditures:	\$416	\$483	\$464
Revenues over (under) Expenditures:	-\$48,532	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	96.53%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$21,754,337	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$402	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,522,109	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,203,655	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,677,992	\$7,484,566	\$1,292,998
Per Capita Debt:	\$160	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00** County: **Brown**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,838,544**

Equalized Assessed Valuation: **\$66,073,685**

Population: **6,937**

Employees:

Full Time: **53**

Part Time: **15**

Salaries Paid: **\$1,325,104**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,744,963	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$540	\$711	\$711
Revenue Collected During FY 13:	\$4,165,645	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,725,988	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$600	\$690	\$623
Per Capita Expenditures:	\$537	\$682	\$612
Revenues over (under) Expenditures:	\$439,657	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	112.17%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$4,179,621	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$603	\$716	\$699

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,498,003	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,681,618	\$1,326,225	\$1,344,531



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$78.604	\$660,971	\$69,096
Per Capita Debt:	\$11	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **Bureau**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,032,740**

Equalized Assessed Valuation: **\$597,769,468**

Population: **34,323**

Employees:

Full Time: **121**

Part Time: **21**

Salaries Paid: **\$5,307,948**

Blended Component Units

Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,536,622	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$482	\$383	\$367
Revenue Collected During FY 13:	\$14,982,688	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,383,023	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$437	\$496	\$482
Per Capita Expenditures:	\$390	\$483	\$464
Revenues over (under) Expenditures:	\$1,599,665	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	135.52%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$18,136,287	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$528	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,694,000	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$8,357,577	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Calhoun County**

Unit Code: **007/000/00** County: **Calhoun**

Fiscal Year End: **8/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,117,456**

Equalized Assessed Valuation: **\$74,000,225**

Population: **5,014**

Employees:

Full Time: **47**

Part Time: **11**

Salaries Paid: **\$1,712,418**

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,937,497	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$785	\$711	\$711
Revenue Collected During FY 13:	\$4,449,580	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,724,426	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$887	\$690	\$623
Per Capita Expenditures:	\$743	\$682	\$612
Revenues over (under) Expenditures:	\$725,154	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	125.44%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$4,672,085	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$932	\$716	\$699

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,235,412	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,436,673	\$1,326,225	\$1,344,531



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.050	\$660,971	\$69,096
Per Capita Debt:	\$1	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$563.070	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$112	\$35	\$
Revenue Collected During FY 13:	\$90.950	\$233,787	\$
Expenditures During FY 13:	\$93.253	\$224,397	\$
Per Capita Revenue:	\$18	\$42	\$
Per Capita Expenditures:	\$19	\$41	\$
Operating Income (loss):	-\$2.303	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	594.91%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$554.767	\$207,527	\$
Per Capita Ending Retained Earnings:	\$111	\$36	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **Carroll**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,746,964**

Equalized Assessed Valuation: **\$314,469,371**

Population: **15,011**

Employees:

Full Time: **62**

Part Time: **60**

Salaries Paid: **\$2,898,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,915,238	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$394	\$383	\$367
Revenue Collected During FY 13:	\$7,510,095	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,490,079	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$500	\$496	\$482
Per Capita Expenditures:	\$499	\$483	\$464
Revenues over (under) Expenditures:	\$20,016	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	79.24%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$5,935,254	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$395	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,203,869	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,646,171	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00** County: **Cass**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,660,123**

Equalized Assessed Valuation: **\$131,160,898**

Population: **13,324**

Employees:

Full Time: **36**

Part Time: **20**

Salaries Paid: **\$4,634,938**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,397.104	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$630	\$383	\$367
Revenue Collected During FY 13:	\$10,185,545	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,972,385	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$764	\$496	\$482
Per Capita Expenditures:	\$748	\$483	\$464
Revenues over (under) Expenditures:	\$213.160	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	87.88%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,763.866	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$658	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,459.806	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,304.060	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.208	\$7,484,566	\$1,292,998
Per Capita Debt:	\$2	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Champaign County**

Unit Code: **010/000/00** County: **Champaign**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$119,774,390**

Equalized Assessed Valuation: **\$3,532,086,251**

Population: **203,276**

Employees:

Full Time: **777**

Part Time: **231**

Salaries Paid: **\$36,422,328**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$32,901,746	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$162	\$383	\$367
Revenue Collected During FY 13:	\$83,441,264	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$79,437,055	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$410	\$496	\$482
Per Capita Expenditures:	\$391	\$483	\$464
Revenues over (under) Expenditures:	\$4,004,209	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	45.92%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$36,478,914	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$179	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,454,028	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$9,056,024	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$45,000,405	\$7,484,566	\$1,292,998
Per Capita Debt:	\$221	\$98	\$39
General Obligation Debt over EAV:	1.27%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$21,826,650	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$107	\$39	\$
Revenue Collected During FY 13:	\$14,607,539	\$1,941,770	\$
Expenditures During FY 13:	\$15,519,274	\$2,204,598	\$
Per Capita Revenue:	\$72	\$42	\$
Per Capita Expenditures:	\$76	\$44	\$
Operating Income (loss):	-\$911,735	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	134.92%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$20,937,967	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$103	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Christian County**

Unit Code: **011/000/00** County: **Christian**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,355,112**

Equalized Assessed Valuation: **\$489,539,437**

Population: **34,418**

Employees:

Full Time: **167**

Part Time: **64**

Salaries Paid: **\$5,054,475**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.118.050	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$323	\$383	\$367
Revenue Collected During FY 13:	\$11.293.111	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$10.540.619	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$328	\$496	\$482
Per Capita Expenditures:	\$306	\$483	\$464
Revenues over (under) Expenditures:	\$752.492	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	112.62%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$11.870.542	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$345	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.399.169	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4.072.813	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.106.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$32	\$98	\$39
General Obligation Debt over EAV:	0.23%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00** County: **Clark**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,889,557**

Equalized Assessed Valuation: **\$176,617,267**

Population: **16,335**

Employees:

Full Time:	89
Part Time:	65
Salaries Paid:	\$3,272,418

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,370,393	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$512	\$383	\$367
Revenue Collected During FY 13:	\$13,873,851	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$12,371,391	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$849	\$496	\$482
Per Capita Expenditures:	\$757	\$483	\$464
Revenues over (under) Expenditures:	\$1,502,460	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	79.80%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,872,853	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$604	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,356,961	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,518,915	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00** County: **Clay**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,476,388**

Equalized Assessed Valuation: **\$127,725,550**

Population: **13,766**

Employees:

Full Time: **50**

Part Time: **8**

Salaries Paid: **\$2,182,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,893.154	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$501	\$383	\$367
Revenue Collected During FY 13:	\$7,368.919	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,691.040	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$535	\$496	\$482
Per Capita Expenditures:	\$486	\$483	\$464
Revenues over (under) Expenditures:	\$677.879	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	131.26%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,782.505	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$638	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,733.146	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,049.359	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00** County: **Clinton**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,480,001**

Equalized Assessed Valuation: **\$576,007,575**

Population: **36,368**

Employees:

Full Time: **102**

Part Time: **99**

Salaries Paid: **\$6,039,570**

Blended Component Units

Number Submitted = **1**
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$15,366,935	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$423	\$383	\$367
Revenue Collected During FY 13:	\$14,983,747	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$14,092,896	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$412	\$496	\$482
Per Capita Expenditures:	\$388	\$483	\$464
Revenues over (under) Expenditures:	\$890,851	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	115.61%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$16,292,440	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$448	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$583,763	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$14,468,662	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.657.628	\$7,484,566	\$1,292,998
Per Capita Debt:	\$46	\$98	\$39
General Obligation Debt over EAV:	0.28%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00** County: **Coles**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,590,976**

Equalized Assessed Valuation: **\$657,256,320**

Population: **53,873**

Employees:

Full Time: **199**

Part Time: **32**

Salaries Paid: **\$8,691,873**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11,590,147	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$215	\$383	\$367
Revenue Collected During FY 13:	\$17,278,276	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$16,391,312	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$321	\$496	\$482
Per Capita Expenditures:	\$304	\$483	\$464
Revenues over (under) Expenditures:	\$886,964	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	70.05%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$11,481,875	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$213	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,411,086	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,710,409	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.410.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$26	\$98	\$39
General Obligation Debt over EAV:	0.16%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$386.920	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$7	\$39	\$
Revenue Collected During FY 13:	\$489.650	\$1,941,770	\$
Expenditures During FY 13:	\$360.018	\$2,204,598	\$
Per Capita Revenue:	\$9	\$42	\$
Per Capita Expenditures:	\$7	\$44	\$
Operating Income (loss):	\$129.632	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	143.48%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$516.552	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$10	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Crawford County**

Unit Code: **017/000/00** County: **Crawford**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,939,944**

Equalized Assessed Valuation: **\$376,116,875**

Population: **19,505**

Employees:

Full Time: **70**

Part Time: **30**

Salaries Paid: **\$3,805,064**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,439,338	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$484	\$383	\$367
Revenue Collected During FY 13:	\$10,096,023	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,674,400	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$518	\$496	\$482
Per Capita Expenditures:	\$496	\$483	\$464
Revenues over (under) Expenditures:	\$421,623	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	102.17%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,884,349	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$507	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,047,210	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,837,136	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$403.919	\$7,484,566	\$1,292,998
Per Capita Debt:	\$21	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **Cumberland**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,118,400**

Equalized Assessed Valuation: **\$126,711,007**

Population: **11,253**

Employees:

Full Time: **49**

Part Time: **19**

Salaries Paid: **\$1,814,477**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,877,749	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$345	\$383	\$367
Revenue Collected During FY 13:	\$5,429,652	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$4,999,832	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$483	\$496	\$482
Per Capita Expenditures:	\$444	\$483	\$464
Revenues over (under) Expenditures:	\$429,820	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	86.15%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$4,307,569	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$383	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,006,757	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,772,174	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$839.964	\$7,484,566	\$1,292,998
Per Capita Debt:	\$75	\$98	\$39
General Obligation Debt over EAV:	0.43%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
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Per Capita Ending Retained Earnings:	\$	\$41	\$